

IN THE UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF ARKANSAS  
CENTRAL DIVISION

JANICE HARGROVE WARREN

PLAINTIFF

v.

No. 4:19-cv-00655-BSM

MIKE KEMP, et al.

DEFENDANTS

AFFIDAVIT OF JACQUELINE ROWLETT

Comes the Affiant, Jacqueline Rowlett, and for her Affidavit states under oath as follows:

1. My name is Jacqueline Rowlett and I am the Chief Financial Officer for the Pulaski County Special School District (“PCSSD” or “District”).

2. I am aware of the judgment in this matter and the post-judgment interest and that the total amount is \$400,306.76. The District had a net legal balance of \$17,089,632.00 when its fiscal year ended on June 30, 2021. The District’s net legal balance has remained in excess of \$17 million the past four fiscal years. *See* District’s Annual Reports, hereto attached as Exhibit A.

3. The District’s new fiscal year begins July 1, 2022, and the full judgment amount in this matter, inclusive of pre-judgment interest, in the amount of \$400,306.76, will be set aside as a line item in the District’s operating budget and will be coded as a “Judgment,” as described in the Arkansas Financial Accounting Handbook, for budgeting purposes. This judgment amount will carry forward on the District’s general budget as a line item until paid or otherwise resolved.

FURTHER AFFIANT SAYETH NOT.

*Jacqueline Rowlett*

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Jacqueline Rowlett

**EXHIBIT 1**

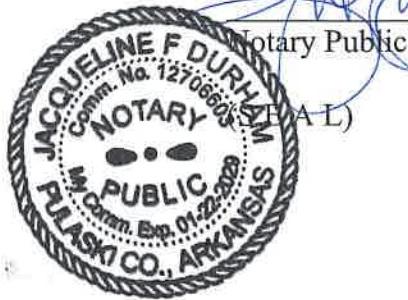
STATE OF ARKANSAS      )  
                              ) ss.  
COUNTY OF PULASKI      )  
                              )

Comes before me the above Affiant who states on oath that the facts set forth in the foregoing Affidavit are true and correct to the best of her knowledge and belief.

SUBSCRIBED AND SWORN to before me this 10<sup>th</sup> day of June, 2022,

My commission expires:

1-22-29



**Annual Statistical Report 2017/2018**

County: PULASKI

**PULASKI COUNTY SPECIAL SCHOOL DISTRICT**

LEA: 6003000

	<b>2017/2018 Actual</b>	<b>2018/2019 Budget</b>	<b>2017/2018 Actual</b>	<b>2018/2019 Budget</b>
1 Area in Square Miles	634			
2 ADA	11,197			
4 4 Qtr ADM	12,032			
5 Prior Year 3 Qtr ADM	12,074			
6 Assessment	2,644,002,409			
7 M&O Mills	25.00			
8 URT Mills	25.00			
9 M&O Mills in Excess of URT	0.00			
10 Dedicated M&O Mills	0.90			
11 Debt Service Mills	14.80			
12 Total Mills	40.70			
13 Total Debt Bond/Non Bond	239,540,000			
<b>State and Local Revenue</b>				
14 Property Tax Receipts (Incl URT)	104,897,977	103,820,750		
15 Other Local Receipts	5,546,337	2,963,693		
16 Revenue From Interim Srcs	14,828	14,800		
17.1 Foundation Funding (Excl URT)	16,516,688	16,624,360		
17.2 98% of URT X Assessment less Net Revenues	2,543,661	1,989,461		
18 Student Growth Funding	0	0		
19 Declining Enrollment Funding	1,153,562	134,230		
20 Consolidation Incentive/Assistance	0	0		
21 Isolated Funding	0	0		
22 Enhanced Transportation Funding	0	0		
23 Other Unrestricted State Funding	0	0		
<b>24 Total Unrestricted Revenue from State and Local Sources</b>	<b>130,673,053</b>	<b>125,547,294</b>		
<b>Restricted Revenue from State Sources:</b>				
25 Adult Education	1,038,398	1,014,045		
<b>Regular Education:</b>				
26 Professional Development	315,966	329,735		
27 Other Regular Education	213,236	266,217		
<b>Special Education:</b>				
28 Gifted And Talented	24,041	24,300		
29 Alt. Learning Environment (ALE)	848,924	1,041,471		
30 English Language Learner (ELL)	220,376	223,425		
31 National School Lunch State Categorical Funds (NSL)	3,456,872	3,254,888		
32 Other Special Education	3,182,371	2,497,531		
33 Career Education	377,484	193,497		
34 School Food Service	34,754	48,000		
35 Educational Service Cooperatives	0	5,000		
36 Early Childhood Programs	2,401,769	2,286,866		
37 Magnet School Programs	0	0		
38 Other Non-Instructional Program Aid	20,835,544	0		
<b>39 Total Restricted Revenue from State Sources</b>	<b>32,949,735</b>	<b>11,184,975</b>		
<b>40 Total Restricted Revenue from Federal Sources</b>	<b>14,492,628</b>	<b>15,813,723</b>		
<b>Other Sources of Funds:</b>				
41 Financing Sources	66,296,895	13,813,000		
42 Balances Consol/Annexed District	0	0		
43 Indirect Cost Reimbursement	390,622	235,193		
44 Gains & Losses - Sale Fixed Assets	15,588	0		
45 Compensation - Loss Of Fixed Assets	28,958	0		
46 Other	12,173	0		
<b>47 Total Other Sources of Funds</b>	<b>66,744,236</b>	<b>14,048,193</b>		
<b>48 Total Revenue and Other Sources of Funds from All Sources</b>	<b>244,859,653</b>	<b>166,594,185</b>		

## Annual Statistical Report 2018/2019

County: PULASKI

### PULASKI COUNTY SPECIAL SCHOOL DISTRICT

LEA: 6003000

	<b>2018/2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2018/2019 Actual</b>	<b>2019/2020 Budget</b>
1 Area in Square Miles	634			
2 ADA	10,965			
3 ADA Pct Change over 5 Years				
4 4 Qtr ADM	11,717			
5 Prior Year 3 Qtr ADM	12,034			
6 Assessment	2,753,144,191			
7 M&O Mills	25.00			
8 URT Mills	25.00			
9 M&O Mills in Excess of URT	0.00			
10 Dedicated M&O Mills	0.90			
11 Debt Service Mills	14.80			
12 Total Mills	40.70			
13 Total Debt Bond/Non Bond	257,058,190			
<b>State and Local Revenue</b>				
14 Property Tax Receipts (Incl URT)	105,250,004	108,489,196		
15 Other Local Receipts	6,052,080	2,554,961		
16 Revenue From Interim Srcs	0	0		
17.1 Foundation Funding (Excl URT)	16,514,113	13,333,412		
17.2 98% of URT X Assessment less Net Revenues	1,520,463	1,830,840		
18 Student Growth Funding	0	0		
19 Declining Enrollment Funding	134,230	963,376		
20 Consolidation Incentive/Assistance	0	0		
21 Isolated Funding	0	0		
22 Enhanced Transportation Funding	0	0		
23 Other Unrestricted State Funding	0	0		
<b>24 Total Unrestricted Revenue from State and Local Sources</b>	<b>129,470,890</b>	<b>127,171,785</b>		
<b>Restricted Revenue from State Sources:</b>				
25 Adult Education	1,007,995	1,072,284		
<b>Regular Education:</b>				
26 Professional Development	329,735	322,083		
27 Other Regular Education	177,576	180,000		
<b>Special Education:</b>				
28 Gifted And Talented	19,106	24,000		
29 Alt. Learning Environment (ALE)	1,041,471	1,071,234		
30 English Language Learner (ELL)	231,192	223,425		
31 National School Lunch State Categorical Funds (NSL)	3,254,888	3,095,510		
32 Other Special Education	3,019,044	2,297,846		
33 Career Education	204,149	253,790		
34 School Food Service	32,110	31,000		
35 Educational Service Cooperatives	0	0		
36 Early Childhood Programs	2,340,532	2,334,020		
37 Magnet School Programs	0	0		
38 Other Non-Instructional Program Aid	37,681	0		
<b>39 Total Restricted Revenue from State Sources</b>	<b>11,695,478</b>	<b>10,905,193</b>		
<b>40 Total Restricted Revenue from Federal Sources</b>	<b>13,911,543</b>	<b>13,391,953</b>		
<b>Other Sources of Funds:</b>				
41 Financing Sources	20,020,909	0		
42 Balances Consol/Annexed District	0	0		
43 Indirect Cost Reimbursement	245,750	235,193		
44 Gains & Losses - Sale Fixed Assets	0	0		
45 Compensation - Loss Of Fixed Assets	6,585	0		
46 Other	58,975	0		
<b>47 Total Other Sources of Funds</b>	<b>20,332,219</b>	<b>235,193</b>		
<b>48 Total Revenue and Other Sources of Funds from All Sources</b>	<b>175,410,129</b>	<b>151,704,124</b>		
			<b>CURRENT EXPENDITURES</b>	
			<b>Instruction:</b>	
			49 Regular Instruction	50,374,304
			50 Special Education	12,668,812
			51 Career Education	3,787,471
			52 Adult Education	1,169,859
			53 Compensatory Education	2,850,967
			54 Other	3,907,892
			<b>55 Total Instruction</b>	<b>74,759,304</b>
				<b>71,709,795</b>
			<b>District Level Support:</b>	
			56 General Administration	1,760,857
			57 Central Services	6,475,144
			58 Maintenance & Operations Of Plant	14,355,699
			59 Student Transportation	8,858,751
			60 Othr District Level Support Service	580,845
			<b>61 Total District Support Services</b>	<b>32,031,296</b>
			<b>School Level Support:</b>	
			62 Student Support Services	8,022,448
			63 Instructional Staff Support Service	11,882,356
			64 School Administration	9,099,777
			<b>65 Total District Support Services</b>	<b>29,004,582</b>
				<b>29,336,519</b>
			<b>Non-Instructional Services:</b>	
			66 Food Service Operations	5,822,142
			67 Other Enterprise Operations	0
			68 Community Operations	520,235
			69 Other Non-Instructional Services	0
			<b>70 Total Non-Instructional Services</b>	<b>6,342,377</b>
				<b>6,087,960</b>
			71 Facilities Acquisition And Const.	37,904,523
			72 Debt Service	14,794,640
			75 Other Non-Programmed Costs	494,008
			<b>76 Total Expenditures</b>	<b>195,330,731</b>
				<b>197,429,645</b>
			77 Less: Capital Expenditures	(38,651,587)
			78 Less: Debt Service	(14,794,640)
			<b>79 Total Current Expenditures</b>	<b>141,884,504</b>
				<b>138,595,413</b>
			80 Exclusions from Current Expenditures	(8,739,103)
			<b>81 Net Current Expenditures</b>	<b>133,145,401</b>
				<b>133,006,249</b>
			82 Per Pupil Expenditures	12,143
			83 Personnel - Non-Federal Licensed Classroom FTEs	954.09
			83.5 Total Salary - Non-Federal Licensed Classroom FTEs	45,187,578
			84 Avg Salary - Non-Federal Licensed Classroom FTEs	47,362
			85 Personnel - Non-Federal Licensed FTEs	1,025.54
			85.5 Total Salary - Non-Federal Licensed FTEs	51,695,176
			86 Avg Salary - Non-Federal Licensed FTEs	50,408
			87.1 Legal Balance (funds 1-2-4)	23,497,570
			87.2 Categorical Fund Balance	621,088
			87.3 Deposits With Paying Agents (QZAB)	0
			87.4 Net Legal Bal (Excl Cat & QZAB)	22,876,482
			88 Building Fund Balance (fund 3)	40,498,404
			89 Capital Outlay Balance/Dedicated M&O (fund 5)	3,907,113

## Annual Statistical Report 2019/2020

County: PULASKI

### PULASKI COUNTY SPECIAL SCHOOL DISTRICT

LEA: 6003000

	<b>2019/2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2019/2020 Actual</b>	<b>2020/2021 Budget</b>
1 Area in Square Miles	634			
2 ADA	11,193			
4 4 Qtr ADM	11,720			
5 Prior Year 3 Qtr ADM	11,755			
6 Assessment	2,851,081,783			
7 M&O Mills	25.00			
8 URT Mills	25.00			
9 M&O Mills in Excess of URT	0.00			
10 Dedicated M&O Mills	0.90			
11 Debt Service Mills	14.80			
12 Total Mills	40.70			
13 Total Debt Bond/Non Bond	249,103,806			
<b>State and Local Revenue</b>				
14 Property Tax Receipts (Incl URT)	108,976,230	109,525,234		
15 Other Local Receipts	6,025,708	3,468,491		
16 Revenue From Interim Srcs	10,584	9,000		
17.1 Foundation Funding (Excl URT)	13,001,908	11,858,096		
17.2 98% of URT X Assessment less Net Revenues	1,161,128	1,195,961		
18 Student Growth Funding	0	0		
19 Declining Enrollment Funding	963,376	71,584		
20 Consolidation Incentive/Assistance	0	0		
21 Isolated Funding	0	0		
22 Enhanced Transportation Funding	0	0		
23 Other Unrestricted State Funding	0	0		
<b>24 Total Unrestricted Revenue from State and Local Sources</b>	<b>130,138,934</b>	<b>126,128,365</b>		
<b>Restricted Revenue from State Sources:</b>				
25 Adult Education	1,046,656	1,007,902		
<b>Regular Education:</b>				
26 Professional Development	322,083	422,440		
27 Other Regular Education	1,128,950	212,291		
<b>Special Education:</b>				
28 Gifted And Talented	17,150	17,150		
29 Alt. Learning Environment (ALE)	1,071,234	1,015,597		
30 English Language Learner (ELL)	235,635	235,635		
31 National School Lunch State Categorical Funds (NSL)	3,095,510	3,012,928		
32 Other Special Education	2,921,709	2,764,628		
33 Career Education	253,743	253,743		
34 School Food Service	32,814	31,000		
35 Educational Service Cooperatives	0	0		
36 Early Childhood Programs	2,467,903	2,467,903		
37 Magnet School Programs	0	0		
38 Other Non-Instructional Program Aid	0	0		
<b>39 Total Restricted Revenue from State Sources</b>	<b>12,593,387</b>	<b>11,441,217</b>		
<b>40 Total Restricted Revenue from Federal Sources</b>	<b>12,387,405</b>	<b>14,993,370</b>		
<b>Other Sources of Funds:</b>				
41 Financing Sources	0	0		
42 Balances Consol/Annexed District	0	0		
43 Indirect Cost Reimbursement	217,013	216,000		
44 Gains & Losses - Sale Fixed Assets	0	0		
45 Compensation - Loss Of Fixed Assets	0	0		
46 Other	189,416	24,000		
<b>47 Total Other Sources of Funds</b>	<b>406,428</b>	<b>240,000</b>		
<b>48 Total Revenue and Other Sources of Funds from All Sources</b>	<b>155,526,154</b>	<b>152,802,952</b>		
			<b>CURRENT EXPENDITURES</b>	
			<b>Instruction:</b>	
			49 Regular Instruction	48,534,726
			50 Special Education	13,103,551
			51 Career Education	4,148,093
			52 Adult Education	1,186,981
			53 Compensatory Education	3,467,477
			54 Other	4,188,375
			<b>55 Total Instruction</b>	<b>74,629,203</b>
			<b>District Level Support:</b>	
			56 General Administration	1,752,282
			57 Central Services	6,792,567
			58 Maintenance & Operations Of Plant	14,799,131
			59 Student Transportation	9,360,227
			60 Othr District Level Support Service	534,246
			<b>61 Total District Support Services</b>	<b>33,238,453</b>
			<b>School Level Support:</b>	
			62 Student Support Services	8,653,360
			63 Instructional Staff Support Service	11,466,047
			64 School Administration	9,424,134
			<b>65 Total District Support Services</b>	<b>29,543,541</b>
			<b>Non-Instructional Services:</b>	
			66 Food Service Operations	5,561,721
			67 Other Enterprise Operations	0
			68 Community Operations	438,161
			69 Other Non-Instructional Services	0
			<b>70 Total Non-Instructional Services</b>	<b>5,999,882</b>
			71 Facilities Acquisition And Const.	23,044,233
			72 Debt Service	16,647,119
			75 Other Non-Programmed Costs	0
			<b>76 Total Expenditures</b>	<b>183,102,431</b>
			77 Less: Capital Expenditures	(24,260,377)
			78 Less: Debt Service	(16,647,119)
			<b>79 Total Current Expenditures</b>	<b>142,194,935</b>
			80 Exclusions from Current Expenditures	(6,720,317)
			<b>81 Net Current Expenditures</b>	<b>135,474,618</b>
			82 Per Pupil Expenditures	12,104
			83 Personnel - Non-Federal Licensed Classroom FTEs	914.31
			83.5 Total Salary - Non-Federal Licensed Classroom FTEs	45,741,047
			84 Avg Salary - Non-Federal Licensed Classroom FTEs	50,028
			85 Personnel - Non-Federal Licensed FTEs	995.68
			85.5 Total Salary - Non-Federal Licensed FTEs	52,799,388
			86 Avg Salary - Non-Federal Licensed FTEs	53,028
			87.1 Legal Balance (funds 1-2-4)	17,929,305
			87.2 Categorical Fund Balance	646,293
			87.3 Deposits With Paying Agents (QZAB)	0
			87.4 Net Legal Bal (Excl Cat & QZAB)	17,283,012
			88 Building Fund Balance (fund 3)	18,694,366
			89 Capital Outlay Balance/Dedicated M&O (fund 5)	3,089,393

**Annual Statistical Report 2020/2021**

County: PULASKI

**PULASKI COUNTY SPECIAL SCHOOL DISTRICT**

LEA: 6003000

	<b>2020/2021 Actual</b>	<b>2021/2022 Budget</b>	<b>2020/2021 Actual</b>	<b>2021/2022 Budget</b>
1 Area in Square Miles	634			
2 ADA	10,704			
4 4 Qtr ADM	11,330			
5 Prior Year 3 Qtr ADM	11,734			
6 Assessment	2,971,656,587			
7 M&O Mills	25.00			
8 URT Mills	25.00			
9 M&O Mills in Excess of URT	0.00			
10 Dedicated M&O Mills	0.90			
11 Debt Service Mills	14.80			
12 Total Mills	40.70			
13 Total Debt Bond/Non Bond	240,250,614			
<b>State and Local Revenue</b>				
14 Property Tax Receipts (Incl URT)	115,105,586	115,808,950		
15 Other Local Receipts	2,696,650	1,106,041		
16 Revenue From Interim Srcs	141,744	147,579		
17.1 Foundation Funding (Excl URT)	12,192,564	8,444,615		
17.2 98% of URT X Assessment less Net Revenues	1,392,356	1,200,000		
18 Student Growth Funding	0	0		
19 Declining Enrollment Funding	71,584	1,359,158		
20 Consolidation Incentive/Assistance	0	0		
21 Isolated Funding	0	0		
22 Enhanced Transportation Funding	0	0		
23 Other Unrestricted State Funding	0	0		
<b>24 Total Unrestricted Revenue from State and Local Sources</b>	<b>131,600,485</b>	<b>128,066,343</b>		
<b>Restricted Revenue from State Sources:</b>				
25 Adult Education	753,928	972,499		
<b>Regular Education:</b>				
26 Professional Development	422,440	408,814		
27 Other Regular Education	321,927	1,713,409		
<b>Special Education:</b>				
28 Gifted And Talented	18,000	18,000		
29 Alt. Learning Environment (ALE)	1,015,597	475,171		
30 English Language Learner (ELL)	221,760	221,760		
31 Enhanced Student Achievement Funds (ESA)	3,012,928	2,577,540		
32 Other Special Education	2,709,903	2,685,217		
33 Career Education	170,570	236,124		
34 School Food Service	28,844	28,000		
35 Educational Service Cooperatives	0	0		
36 Early Childhood Programs	2,810,041	2,519,790		
37 Magnet School Programs	0	0		
38 Other Non-Instructional Program Aid	100	0		
<b>39 Total Restricted Revenue from State Sources</b>	<b>11,486,038</b>	<b>11,856,324</b>		
<b>40 Total Restricted Revenue from Federal Sources</b>	<b>19,672,294</b>	<b>56,742,876</b>		
<b>Other Sources of Funds:</b>				
41 Financing Sources	1,924	0		
42 Balances Consol/Annexed District	0	0		
43 Indirect Cost Reimbursement	565,656	2,994,234		
44 Gains & Losses - Sale Fixed Assets	0	0		
45 Compensation - Loss Of Fixed Assets	345,806	300,000		
46 Other	86,293	50,000		
<b>47 Total Other Sources of Funds</b>	<b>999,679</b>	<b>3,344,234</b>		
<b>48 Total Revenue and Other Sources of Funds from All Sources</b>	<b>163,758,495</b>	<b>200,009,777</b>		
<b>CURRENT EXPENDITURES</b>				
<b>Instruction:</b>				
49 Regular Instruction			50,020,309	47,885,009
50 Special Education			13,441,575	13,531,769
51 Career Education			4,157,187	3,600,514
52 Adult Education			1,012,466	875,943
53 Compensatory Education			3,723,897	4,603,226
54 Other			4,008,252	3,861,900
<b>55 Total Instruction</b>			<b>76,363,685</b>	<b>74,358,361</b>
<b>District Level Support:</b>				
56 General Administration			1,922,705	1,830,552
57 Central Services			7,482,004	5,915,229
58 Maintenance & Operations Of Plant			16,870,961	16,475,484
59 Student Transportation			9,276,880	10,024,627
60 Othr District Level Support Service			629,411	3,041,879
<b>61 Total District Support Services</b>			<b>36,181,961</b>	<b>37,287,771</b>
<b>School Level Support:</b>				
62 Student Support Services			8,878,706	7,477,147
63 Instructional Staff Support Service			14,407,087	15,848,624
64 School Administration			9,938,841	10,083,916
<b>65 Total District Support Services</b>			<b>33,224,633</b>	<b>33,409,687</b>
<b>Non-Instructional Services:</b>				
66 Food Service Operations			5,422,229	2,763,803
67 Other Enterprise Operations			0	0
68 Community Operations			444,910	522,611
69 Other Non-Instructional Services			0	0
<b>70 Total Non-Instructional Services</b>			<b>5,867,139</b>	<b>3,286,415</b>
<b>Total Expenditures</b>				
75 Other Non-Programmed Costs			22,569	0
<b>76 Total Expenditures</b>			<b>178,823,411</b>	<b>162,627,902</b>
77 Less: Capital Expenditures			(14,553,553)	-1,347,446
78 Less: Debt Service			(13,827,703)	-14,235,123
<b>79 Total Current Expenditures</b>			<b>150,442,154</b>	<b>147,045,333</b>
80 Exclusions from Current Expenditures			(5,066,169)	-4,171,988
<b>81 Net Current Expenditures</b>			<b>145,375,985</b>	<b>142,873,345</b>
82 Per Pupil Expenditures			13,582	
83 Personnel - Non-Federal Licensed Classroom FTEs			904.68	
83.5 Total Salary - Non-Federal Licensed Classroom FTEs			46,171,634	
84 Avg Salary - Non-Federal Licensed Classroom FTEs			51,036	
85 Personnel - Non-Federal Licensed FTEs			983.38	
85.5 Total Salary - Non-Federal Licensed FTEs			53,451,504	
86 Avg Salary - Non-Federal Licensed FTEs			54,355	
87.1 Legal Balance (funds 1-2-4)			18,503,175	17,017,548
87.2 Categorical Fund Balance			1,413,544	642,771
87.3 Deposits With Paying Agents (QZAB)			0	0
87.4 Net Legal Bal (Excl Cat & QZAB)			17,089,632	16,374,777
88 Building Fund Balance (fund 3)			5,448,773	7,948,773
89 Capital Outlay Balance/Dedicated M&O (fund 5)			568,195	2,813,767